The Cochin Municipal Act XVIII of 1113 does not provide for private scavenging. Section 373 (*b*) of the Act provides for extending the provision relating to scavenging to non-municipal areas. But there is no provision corresponding to section 93 of the repealed Act for private scavenging or for the collection of any fee. Considerable difficulty is being felt to enforce private scavenging in rural areas for the lack of such a provision. Hence the Bill. Unless this amendment is effected the scavenging fee cannot be collected. We were in the habit of collecting it before. But in view of the changes effected this was overlooked. It is only to correct that that this Bill is introduced.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I second it.

Motion put and carried

Secretary to the Council: The title of the Bill is the Cochin Municipal Act Amendment Bill.

Dr. A. R. Menon *(Minister for Rural Development):* I request the President to suspend S. O. No. 32.

Deputy President: It is suspended.

Dr. A. R. Menon *(Minister for Rural Development):* I move that the Bill be taken into consideration.

Motion put and carried

Clauses 2 and 3 of the Bill put and carried

Clause 1 put and carried

The title and preamble put and carried

Dr. A. R. Menon *(Minister for Rural Development):* I move that the Bill be taken up and passed tomorrow.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I second it.

Motion put and carried

The Government Trading Taxation Bill*

Mr. C. A. Kunjunni Raja *(Advocate-General):* I move that the Government Trading Taxation Bill be read in Council. Foreign Governments have now business connection in Cochin and are also carrying on business in Cochin. Under the Income-tax law they cannot be taxed, because under the Income-tax Act only individuals, Hindu undivided families and *tarawads*, companies, firms, and other associations of individuals, can be taxed. Foreign Government will not come within the scope of this Act. There is an Act in British

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India passed in 1926 for this purpose and this Bill is only an adaptation of the same. It is also likely that with the development of the harbour many other foreign Governments may come in. Government have therefore to levy income-tax from such Governments and this Legislation is intended to take power for that purpose.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know whether there are at present foreign Governments doing business?

Mr. C. A. Kunjunni Raja *(Advocate-General):* Yes. There is.

Mr. K. P. Kannan Nayar *(Secretary to Government):* I second the motion.

Motion put and carried

Secretary to the Council: The title of the Bill is the Government Trading Taxation Bill.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I request the President to suspend S. O. No. 32.

Deputy President: The Standing Order is suspended.

Mr. C. A. Kunjunni Raja *(Advocate-General):* I move that the Bill be taken into consideration.

Mr. K. P. Kannan Nayar *(Secretary to Government):* I second the motion.

Motion put and carried

Clause 2 of the Bill put and carred

Clause 1 put and carried

Title and preamble put and carried

Mr. C. A. Kunjunni Raja *(Advocate-General):* I move that the Bill may be taken up and passed tomorrow.—

Mr. K. P. Kannan Nayar *(Secretary to Government):* I second the motion.

Motion put and carried

The Cochin Transfer of Property Act Amendment Bill*

Mr. C. A. Kunjunni Raja *(Advocate-General):* I move that the Cochin Transfer of Property Act Amendment Bill be read in Council. Under the present Act, Mattancheri and other Municipal

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it, it shall proceed to deal with the appeal under the rules applicable to the Court with respect to the hearing of appeals; but if it remands the suit or appeal, or frames and refers issues for trial, or requires additional evidence to be taken, it shall direct its order to a Court competent to entertain the suit or appeal.

(4) The provisions of the section with respect to an appellate Court shall, so far as they can be made applicable, apply to a Court exercising revisional jurisdiction under section 95 of the Cochin Code of Civil Procedure, 1111, or other enactment for the time being in force.

28 I. *Pending Proceedings.*—Nothing in section 28A, 28B, 28C and 28D shall be construed to affect the jurisdiction of any Court.—

(*a*) with respect to any suit instituted before the rules under section 28A, 28B, 28C and 28D applicable to the valuation of the suit take effect, or

(*b*) with respect to any appeal arising out of any such suit."

APPENDIX II

THE COCHIN MUNICIPAL ACT AMENDMENT BILL

Preamble.—Whereas it is expedient to further amend the Cochin Municipal Act, XVIII of 1113; It is hereby enacted as follows.—

1. *Short title and commencement.*—This Act may be called the Cochin Municipal Amendment Act, of 111 , and shall come into force at once.

2. *Insertion of a new section, 147 A.*—After section 147 and before section 148 of the Cochin Municipal Act, XVIII of 1113, hereinafter referred to as "the Act", insert the following as section 147 A.—

"147 A. *Cleansing of private latrines, etc.*—Where the property tax levied in a municipality does not comprise a scavenging tax as referred to in clause (*c*) of sub-section (1) of section 74, the executive authority may contract with the owner or occupier of any premises to remove rubbish or filth or any particular kind of rubbish or filth, from such premises or any place belonging thereto on such terms as to times and periods of removal and other matters as may seem suitable to the executive authority, and on payment of fees at such rate calculated to cover the cost of the service as the council may have laid down with the approval of the Government."

3. *Amendment to section 373.*—In clause (*b*) of section 373 of the Act substitute for the figure, word and brackets "(Chapter VIII)" the following.—

"(Sections 139, 140, 141 and 142 of Chapter VII and Chapter VIII)".

APPENDIX III

THE GOVERNMENT TRADING TAXATION BILL

Whereas it is expedient to determine the liability to taxation for the time being in force in Cochin of foreign Governments in respect of any trade or business carried on by or on behalf of such Governments; It is hereby enacted as follows.—

1. (1) *Short title and commencement.*—This Act may be called the Government Trading Taxation Act, 111 .

(2) It shall come into force on such date as Government may, by notification in the Cochin Government Gazette, appoint.

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2. (1) *Liability of foreign Governments to taxation in respect of trading operations.*—Where a trade or business of any kind is carried on by or on behalf of any Government other than the Government of Cochin, that Government shall, in respect of the trade or business and of all operations connected therewith, all property occupied in Cochin State and all goods owned in Cochin State for the purposes thereof, and all income arising in connection therewith, be liable—

(*a*) to taxation under the Cochin Income-tax Act (VIII of 1108), in the same manner and to the same extent as in the like case a company would be liable;

(*b*) to all other taxation for the time being in force in Cochin State in the same manner as in the like case any other person would be liable.

(2) For the purposes of the levy and collection of income-tax under the Cochin Income-tax Act (VIII of 1108), in accordance with the provisions of sub-section (1), any Government to which that sub-section applies shall be deemed to be a company within the meaning of that Act and the provisions of that Act shall apply accordingly.

APPENDIX IV

THE COCHIN TRANSFER OF PROPERTY ACT (AMENDMENT) BILL

Preamble.—Whereas it is deemed expedient further to amend the Cochin Transfer of Property Act, XVII of 1111; It is hereby enacted as follows.—

1. *Short title and commencement.*—This Act may be called the Cochin Transfer of Property (Amendment) Act, of 111 , and shall come into force at once.

2. *Amendment of section 59 (f).*—In clause (*f*) of section 59 of the Cochin Transfer of Property Act, XVII of 1111, for the words "Mattancheri, the Municipal areas of Ernakulam, Trichur and Chittur-Tattamangalam", the following words shall be substituted, *viz.*—

"the Municipal areas of Mattancheri, Ernakulam and Trichur."

C. J. MATHEW

Secretary to the Council

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